



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: ARGYLE MUNICIPAL ELECTRIC & WATER UTILITY

Principal Office: P.O. BOX 246  
ARGYLE, WI 53504

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** ARGYLE MUNICIPAL ELECTRIC & WATER UTILITY**Utility Address:** P.O. BOX 246  
ARGYLE, WI 53504**When was utility organized?** 1/1/1905**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS SANDA FLANNERY**Title:** CLERK-TREASURER**Office Address:**P.O. BOX 246  
ARGYLE, WI 53504-0246**Telephone:** (608) 543 - 3113**Fax Number:** (608) 543 - 3272**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR CHAD FREYMILLER**Title:** STAFF ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY229 HIGH STREET  
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** chadf@johnsonblock.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** BRADLEY OSTBEY**Title:** CHAIRMAN**Office Address:**P.O. BOX 246  
ARGYLE, WI 53504**Telephone:** (608) 543 - 3113**Fax Number:** (608) 543 - 3272**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JAY BENNETT**Title:** MANAGER**Office Address:** JOHNSON BLOCK AND COMPANY INC  
229 HIGH STREET  
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** jbenett@johnsonblock.com**Date of most recent audit report:** 1/16/2001**Period covered by most recent audit:** 1/1/00-12/31/00

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR RANDY MARTIN**Title:** SUPERINTENDENT**Office Address:**P.O. BOX 246  
ARGYLE, WI 53504**Telephone:** (608) 543 - 3113**Fax Number:** (608) 543 - 3272**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

MR TOM HARTWIG

MR RICK JORDAN

MR BRADLEY OSTBY, CHAIRMAN

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

, WI

**Contact Person:**

**Title:**

**Telephone:** (    ) -

**Fax Number:** (    ) -

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	580,537	526,927	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	339,938	318,388	<b>2</b>
Depreciation Expense (403)	93,325	86,785	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	48,797	49,246	<b>5</b>
<b>Total Operating Expenses</b>	<b>482,060</b>	<b>454,419</b>	
<b>Net Operating Income</b>	<b>98,477</b>	<b>72,508</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>98,477</b>	<b>72,508</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	4,995	6,978	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>4,995</b>	<b>6,978</b>	
<b>Total Income</b>	<b>103,472</b>	<b>79,486</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>103,472</b>	<b>79,486</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	26,077	21,017	<b>14</b>
Amortization of Debt Discount and Expense (428)			<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>26,077</b>	<b>21,017</b>	
<b>Net Income</b>	<b>77,395</b>	<b>58,469</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	710,258	651,789	<b>20</b>
Balance Transferred from Income (433)	77,395	58,469	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>787,653</b>	<b>710,258</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME (WATER)	731	5
INTEREST INCOME (ELECTRIC)	4,264	6
<b>Total (Acct. 419):</b>	4,995	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	124,811	455,726	0	0	<b>580,537</b>	<b>1</b>
Less: interdepartmental sales	0	11,549	0	0	<b>11,549</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>124,811</b>	<b>444,177</b>	<b>0</b>	<b>0</b>	<b>568,988</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	16,058	(3,893)	<b>12,165</b>	<b>1</b>
Electric operating expenses	24,340	(9,182)	<b>15,158</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts		3,893	<b>3,893</b>	<b>8</b>
Electric utility plant accounts		9,182	<b>9,182</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>40,398</b>	<b>0</b>	<b>40,398</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,766,273	2,567,306	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	933,003	930,092	<b>2</b>
<b>Net Utility Plant</b>	<b>1,833,270</b>	<b>1,637,214</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	138,411	180,948	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	63,717	54,943	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	59,330	32,895	<b>14</b>
Materials and Supplies (150)	41,145	37,173	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>302,603</b>	<b>305,959</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	9,561	14,341	<b>20</b>
<b>Total Deferred Debits</b>	<b>9,561</b>	<b>14,341</b>	
<b>Total Assets and Other Debits</b>	<b>2,145,434</b>	<b>1,957,514</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	384,611	384,611	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	787,653	710,258	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,172,264</b>	<b>1,094,869</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	16,569	22,092	<b>24</b>
Advances from Municipality (223)	39,708	39,708	<b>25</b>
Other Long-Term Debt (224)	497,021	343,737	<b>26</b>
<b>Total Long-Term Debt</b>	<b>553,298</b>	<b>405,537</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	41,449	32,671	<b>28</b>
Payables to Municipality (233)	227,229	273,855	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	42,564	44,137	<b>31</b>
Interest Accrued (237)	16,592	15,157	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>327,834</b>	<b>365,820</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	92,038	91,288	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>2,145,434</b>	<b>1,957,514</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	1,056,159	0	0	1,710,114	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	1,056,159	0	0	1,710,114	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	153,736	0	0	779,267	<b>10</b>
<b>Total Accumulated Provision</b>	153,736	0	0	779,267	
<b>Net Utility Plant</b>	902,423	0	0	930,847	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	194,074	736,018			<b>930,092</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	21,926	71,399			<b>93,325</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	626				<b>626</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage		15,000			<b>15,000</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>22,552</b>	<b>86,399</b>	<b>0</b>	<b>0</b>	<b>108,951</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	62,890	43,150			<b>106,040</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>62,890</b>	<b>43,150</b>	<b>0</b>	<b>0</b>	<b>106,040</b>	<b>19</b>
<b>Balance End of Year</b>	<b>153,736</b>	<b>779,267</b>	<b>0</b>	<b>0</b>	<b>933,003</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	2.30%	4.24%				<b>22</b>



**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other				26,257	26,257	26,153	2
<b>Total Electric Utility</b>					<b>26,257</b>	<b>26,153</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	26,257	26,153	1
Water utility	14,888	11,020	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>41,145</b>	<b>37,173</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
<b>Total</b>			0	
Unamortized premium on debt (251)				2
<b>Total</b>			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	384,611	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>384,611</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
G.O. Refunding Bonds	12/17/1993	03/15/2004	4.50%	16,569	1
<b>Total Bonds (Account 221):</b>				<b>16,569</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
Advance from Municipality	01/01/1990	01/01/2000	0.00%	39,708	<b>1</b>
<b>Total for Account 223</b>				<b>39,708</b>	
<b>Other Long-Term Debt (224)</b>					
State Trust Fund	01/07/1998	03/15/2007	5.75%	83,557	<b>2</b>
State Trust Fund	02/12/1998	03/15/2007	5.75%	92,017	<b>3</b>
WOODFORD STATE BANK	02/07/2001	02/07/2006	4.90%	35,000	<b>4</b>
WOODFORD STATE BANK	05/02/2001	05/03/2006	4.85%	194,750	<b>5</b>
State Trust Fund	11/25/1997	03/15/2007	5.75%	91,697	<b>6</b>
<b>Total for Account 224</b>				<b>497,021</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	44,137	1
<b>Accruals:</b>		
Charged water department expense	17,708	2
Charged electric department expense	31,088	3
Charged sewer department expense	273	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>49,069</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	44,137	6
Social Security taxes	5,908	7
PSC Remainder Assessment	597	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>50,642</b>	
<b>Balance end of year</b>	<b>42,564</b>	



**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
G.O. Refunding Bond	896	908	1,124	680	1
<b>Subtotal</b>	<b>896</b>	<b>908</b>	<b>1,124</b>	<b>680</b>	
<b>Advances from Municipality (223)</b>					
Advance from Municipality	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
WOODFORD STATE BANK	434	9,365	6,053	3,746	3
State Trust Fund	13,827	15,804	17,465	12,166	4
<b>Subtotal</b>	<b>14,261</b>	<b>25,169</b>	<b>23,518</b>	<b>15,912</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>15,157</b>	<b>26,077</b>	<b>24,642</b>	<b>16,592</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	26,656	64,632	0	0	0	<b>91,288</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	750					<b>750</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>27,406</b>	<b>64,632</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>92,038</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	9,387	5
Electric	54,330	6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>63,717</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM WATER TO ELECTRIC FOR COMPUTER BILLING PROGRAM	3,626	12
DUE FROM SEWER TO ELECTRIC FOR COMPUTER BILLING PROGRAM	3,524	13
DUE FROM VILLAGE TO ELECTRIC FOR AMOUNTS ON TAX ROLL	540	14
DUE FROM SEWER TO WATER FOR SHARED METER COSTS	1,779	15
DUE FROM VILLAGE TO WATER FOR HYDRANT RENT AND TAX ROLL	49,861	16
<b>Total (Acct. 145):</b>	<b>59,330</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
WATER TOWER PAINTING-AUTHORIZED 1/5/2000 BY PSC	9,561	19
<b>Total (Acct. 183):</b>	<b>9,561</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FROM WATER FOR SUPPLIES, INSURANCE, CLERK	35,983	20
DUE TO GENERAL FROM ELECTRIC FOR SUPPLIES, INSURANCE, CLERK	191,246	21
<b>Total (Acct. 233):</b>	<b>227,229</b>	
<b>Other Deferred Credits (253):</b>		
NONE		22
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	980,737	1,684,747	0	0	<b>2,665,484</b>	<b>1</b>
Materials and Supplies	12,954	26,205	0	0	<b>39,159</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	173,905	757,642	0	0	<b>931,547</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	27,031	64,632	0	0	<b>91,663</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>792,755</b>	<b>888,678</b>	<b>0</b>	<b>0</b>	<b>1,681,433</b>	
Net Operating Income	40,198	58,279	0	0	<b>98,477</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.07%</b>	<b>6.56%</b>	<b>N/A</b>	<b>N/A</b>	<b>5.86%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	384,611	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	748,955	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,133,566</b>	
<b>Net Income</b>		
Net Income	77,395	5
<b>Percent Return on Proprietary Capital</b>	<b>6.83%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

The village implemented a water rate increase that took effect on March 29, 2001.

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Village Board  
Village of Argyle  
Argyle, Wisconsin    53504

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Argyle Electric and Water Utilities as of December 31, 2001, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the Village of Argyle and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

Email response received 9/24/02:

Following is our response to the issues discovered during your analytical review of the Argyle Municipal Electric & Water Utility.

1. No individual account had a change of \$5,000 or 25% when compared to the prior year. Account 928 increased \$4,362 due to expenses for the water rate case. This is the main reason for the change in Admn. & General Expenses between years.

2. Service additions were financed through customer contributions.

3. The \$10.82 average cost was determined by dividing the balance in mains at 1/1/01 (\$400,815) by the total number of main footage at 1/1/01 (37,055). (Ok per Jim Luckow)

September 20, 2002

Mrs. Sanda Flannery, Clerk-Treasurer  
Argyle Municipal Electric & Water Utility  
P.O. Box 246  
Argyle, WI 53504-0246

2001 Analytical Review DWCCA-230-ELE

Dear Mrs. Flannery:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. Please provide an explanation of the increase over \$5,000 and 25 percent in Water Administration and General Expenses, page W-5.

2. On page W-16, there is a net increase of one water service. The schedule footnote indicates this was paid for out of debt issuance and operating revenues. Please explain who contributed the \$750 for services, reported in Account 271, page F-18.

3. With reference to pages W-8 and W-15, the 2,827 feet of 4" mains removed from service during the year were retired at an average cost of approximately \$11 per foot. Please state the source of this cost, because if these mains were at least 50 years old the original installed cost was probably significantly less than \$11 per foot.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you

## FINANCIAL SECTION FOOTNOTES

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have any questions, please feel free to contact me at (608) 266-3768.  
Please respond within 30 days of this letter. We prefer that you respond by  
e-mail if it is convenient for you to do so. My e-mail address is  
elaine.engelke@psc.state.wi.us. If we have no questions regarding your  
response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\0230  
Argyle.doc  
MRS SANDA FLANNERY

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	119,861	1
<b>Total Sales of Water</b>	<b>119,861</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,402	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,548	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>4,950</b>	
<b>Total Operating Revenues</b>	<b>124,811</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	14,774	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	6,652	11
Customer Accounts Expenses (901-904)	6,091	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	17,462	14
<b>Total Operation and Maintenance Expenses</b>	<b>44,979</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	21,926	15
Amortization Expense (404-407)		16
Taxes (408)	17,708	17
<b>Total Other Operating Expenses</b>	<b>39,634</b>	
<b>Total Operating Expenses</b>	<b>84,613</b>	
<b>NET OPERATING INCOME</b>	<b>40,198</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	323	14,068	51,473	4
Commercial	48	4,901	15,541	5
Industrial	1	717	1,594	6
<b>Total Metered Sales to General Customers (461)</b>	<b>372</b>	<b>19,686</b>	<b>68,608</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		49,141	8
Other Sales to Public Authorities (464)	9	886	2,112	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>382</b>	<b>20,572</b>	<b>119,861</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	49,141	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>49,141</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,402	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,402</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,779	10
<b>Other (specify):</b>		
MISCELLANEOUS	769	11
<b>Total Other Water Revenues (474)</b>	<b>2,548</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	11,134	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	3,640	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
<b>Total Pumping Expenses</b>	<b>14,774</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	239	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,859	16
Maintenance of Mains (651)	1,554	17
Maintenance of Services (652)		18
Maintenance of Meters (653)		19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>6,652</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	850	22
Accounting and Collecting Labor (902)	4,924	23
Supplies and Expenses (903)	317	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>6,091</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	4,924	27
Office Supplies and Expenses (921)	737	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,886	30
Property Insurance (924)	1,109	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	2,531	33
Regulatory Commission Expenses (928)	4,889	34
Miscellaneous General Expenses (930)	386	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
<b>Total Administrative and General Expenses</b>	<b>17,462</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>44,979</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		16,416	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		273	<b>2</b>
<b>Net property tax equivalent</b>		<b>16,143</b>	
Social Security		1,463	<b>3</b>
PSC Remainder Assessment		102	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>17,708</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Lafayette				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.196931				3
County tax rate	mills		7.273169				4
Local tax rate	mills		2.906954				5
School tax rate	mills		11.976227				6
Voc. school tax rate	mills		1.755728				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.109009</b>				10
Less: state credit	mills		1.801560				11
<b>Net tax rate</b>	mills		<b>22.307449</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>2.906954</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.731955</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>16.638909</b>				17
<b>Total Tax Rate</b>	mills		<b>24.109009</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.690153</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.307449</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>15.395557</b>				21
Utility Plant, Jan. 1	\$	<b>907,926</b>	907,926				22
Materials & Supplies	\$	<b>11,019</b>	11,019				23
<b>Subtotal</b>	\$	<b>918,945</b>	<b>918,945</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>918,945</b>	<b>918,945</b>				26
Assessment Ratio	dec.		1.015600				27
<b>Assessed Value</b>	\$	<b>933,281</b>	<b>933,281</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>15.395557</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>14,368</b>	<b>14,368</b>				30
Tax Equivalent per 1994 PSC Report	\$	16,416					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>16,416</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	150		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	52,087		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>52,237</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	19,944	864	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	74,283	11,995	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,400		20
<b>Total Pumping Plant</b>	<b>96,627</b>	<b>12,859</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	526		23
<b>Total Water Treatment Plant</b>	<b>526</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	50		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			150	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			52,087	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>52,237</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	500		20,308	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	22,000		64,278	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,400	20
<b>Total Pumping Plant</b>	<b>22,500</b>	<b>0</b>	<b>86,986</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			526	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>526</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			50	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	211,711		26
Transmission and Distribution Mains (343)	400,815	147,241	27
Fire Mains (344)	0		28
Services (345)	41,228	33,600	29
Meters (346)	31,278		30
Hydrants (348)	44,535	15,630	31
Other Transmission and Distribution Plant (349)	881		32
<b>Total Transmission and Distribution Plant</b>	<b>730,498</b>	<b>196,471</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	613		35
Computer Equipment (391.1)	5,311	3,524	36
Transportation Equipment (392)	4,738		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	10,453	879	39
Laboratory Equipment (395)	3,674		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	639		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>25,428</b>	<b>4,403</b>	
<b>Total utility plant in service directly assignable</b>	<b>905,316</b>	<b>213,733</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>905,316</b>	<b>213,733</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			211,711	26
Transmission and Distribution Mains (343)	31,268		516,788	27
Fire Mains (344)			0	28
Services (345)	2,625		72,203	29
Meters (346)			31,278	30
Hydrants (348)	3,997		56,168	31
Other Transmission and Distribution Plant (349)			881	32
<b>Total Transmission and Distribution Plant</b>	<b>37,890</b>	<b>0</b>	<b>889,079</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			613	35
Computer Equipment (391.1)	2,500		6,335	36
Transportation Equipment (392)			4,738	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			11,332	39
Laboratory Equipment (395)			3,674	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			639	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>2,500</b>	<b>0</b>	<b>27,331</b>	
<b>Total utility plant in service directly assignable</b>	<b>62,890</b>	<b>0</b>	<b>1,056,159</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>62,890</b>	<b>0</b>	<b>1,056,159</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,030	2,030	1
February			1,732	1,732	2
March			1,902	1,902	3
April			1,917	1,917	4
May			2,094	2,094	5
June			1,946	1,946	6
July			2,420	2,420	7
August			2,792	2,792	8
September			2,795	2,795	9
October			2,083	2,083	10
November			1,787	1,787	11
December			1,814	1,814	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>25,312</b>	<b>25,312</b>	
Less: Water sold				20,572	13
Volume pumped but not sold				4,740	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				2,600	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,600	19
Volume pumped but unaccounted for				2,140	20
Percent of water lost				8%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				237	23
Date of maximum: 8/7/2001					24
Cause of maximum:					25
Water Generation					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				44	26
Date of minimum: 12/15/2001					27
Total KWH used for pumping for the year				51,591	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL 1	1	313	8	30,000	Yes	<b>1</b>
WELL 2	2	525	8	36,000	Yes	<b>2</b>
WELL 3	3	916	15	62,400	Yes	<b>3</b>



**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	1	2	3	<b>1</b>
Location	ARGYLE	ARGYLE	ARGYLE	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	STA-RITE	WORTHINGTON	WORHTINGTON	<b>5</b>
Year Installed	1994	1985	1985	<b>6</b>
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	<b>7</b>
Actual Capacity (gpm)	50	300	520	<b>8</b>
Pump Motor or Standby Engine Mfr	FORD	WORHTINGTON	WORHTINGTON	<b>10</b>
Year Installed	1994	1985	1985	<b>11</b>
Type	NATURAL GAS	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	50	200	200	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES</b>			2
<b>OR ELEVATED TANKS</b>			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	R		5
Year constructed	1985		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	80		10
Total capacity in gallons (actual)	200,000		11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	OTHER		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	PRESSURE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	500.0000		22
Is a corrosion control chemical			23
used (yes, no)?	Y		24
Is water fluoridated (yes, no)?	N		25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	500	0	0	0	500
M	D	4.000	10,585	0	2,827	0	7,758
M	D	6.000	12,808	0	0	0	12,808
M	D	8.000	13,162	2,877	0	0	16,039
<b>Total Within Municipality</b>			<b>37,055</b>	<b>2,877</b>	<b>2,827</b>	<b>0</b>	<b>37,105</b>
<b>Total Utility</b>			<b>37,055</b>	<b>2,877</b>	<b>2,827</b>	<b>0</b>	<b>37,105</b>

1  
2  
3  
4

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	372	1	1	0	372	24	1
M	1.000	18	1	0	0	19		2
M	2.000	4	0	0	0	4		3
<b>Total Utility</b>		<b>394</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>395</b>	<b>24</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	377	0	0	(2)	375	29	1
1.000	8	0	0	0	8	0	2
1.500	1	0	0	0	1	0	3
2.000	6	0	0	0	6	0	4
3.000	2	0	0	0	2	0	5
<b>Total:</b>	<b>394</b>	<b>0</b>	<b>0</b>	<b>(2)</b>	<b>392</b>	<b>29</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	323	43	0	0	0	9	375	1
1.000	0	2	1	3	0	2	8	2
1.500	0	0	1	0	0	0	1	3
2.000	0	1	0	5	0	0	6	4
3.000	0	0	0	2	0	0	2	5
<b>Total:</b>	<b>323</b>	<b>46</b>	<b>2</b>	<b>10</b>	<b>0</b>	<b>11</b>	<b>392</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	78	7	7		78	2
<b>Total Fire Hydrants</b>	<b>78</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>78</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	44
Number of distribution system valves end of year:	118
Number of distribution valves operated during year:	117

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

Revenue is up due to rate increase that took effect on March 29, 2001.

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### Water Utility Plant in Service (Page W-08)

The addition in Account 325-Electric Pumping Equipment was for a new control panel.

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### Water Mains (Page W-15)

Main additions were financed through a new debt issue and operating revenue.

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### Water Services (Page W-16)

New services were financed through a new debt issue and operating revenues.

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### Meters (Page W-17)

Meters were adjusted to correct a prior year error.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	442,998	1
<b>Total Sales of Electricity</b>	<b>442,998</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	3,718	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	888	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	8,122	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>12,728</b>	
<b>Total Operating Revenues</b>	<b>455,726</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	233,319	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	25,981	11
Customer Accounts Expenses (901-904)	3,977	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	31,682	14
<b>Total Operation and Maintenance Expenses</b>	<b>294,959</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	71,399	15
Amortization Expense (404-407)		16
Taxes (408)	31,089	17
<b>Total Other Expenses</b>	<b>102,488</b>	
<b>Total Operating Expenses</b>	<b>397,447</b>	
<b>NET OPERATING INCOME</b>	<b>58,279</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	3,718	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<u>3,718</u>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<u>0</u>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<u>0</u>	
<b>Rent from Electric Property (454):</b>		
MACHINE RENTAL	888	5
<b>Total Rent from Electric Property (454)</b>	<u>888</u>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<u>0</u>	
<b>Other Electric Revenues (456):</b>		
OTHER ELECTRIC REVENUES	8,122	7
<b>Total Other Electric Revenues (456)</b>	<u>8,122</u>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<u>0</u>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)	10,853	11
Fuel (539)	6,267	12
Operation Supplies and Expenses (540)	680	13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>17,800</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	215,519	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>215,519</b>	
<b>Total Power Production Expenses</b>	<b>233,319</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<u>0</u>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	10,853	20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)	2,307	23
Meter Expenses (566)	4	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	5,544	27
Maintenance of Lines (572)	7,273	28
Maintenance of Line Transformers (573)		29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<u>25,981</u>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	3,639	33
Accounting and Collecting Labor (902)		34
Supplies and Expenses (903)	338	35
Uncollectible Accounts (904)		36
<b>Total Customer Accounts Expenses</b>	<u>3,977</u>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</b>	<u>0</u>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	9,848	<b>38</b>
Office Supplies and Expenses (921)	3,294	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	1,555	<b>41</b>
Property Insurance (924)	3,684	<b>42</b>
Injuries and Damages (925)		<b>43</b>
Employee Pensions and Benefits (926)	6,379	<b>44</b>
Regulatory Commission Expenses (928)	20	<b>45</b>
Miscellaneous General Expenses (930)	3,857	<b>46</b>
Transportation Expenses (933)	3,045	<b>47</b>
Maintenance of General Plant (935)		<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>31,682</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>294,959</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		26,149	1
Social Security		4,445	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		495	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>31,089</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Lafayette				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.196931				3
County tax rate	mills		7.273169				4
Local tax rate	mills		2.906954				5
School tax rate	mills		11.976227				6
Voc. school tax rate	mills		1.755728				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.109009</b>				10
Less: state credit	mills		1.975951				11
<b>Net tax rate</b>	mills		<b>22.133058</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>2.906954</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.731955</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>16.638909</b>				17
<b>Total Tax Rate</b>	mills		<b>24.109009</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.690153</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.133058</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>15.275200</b>				21
Utility Plant, Jan. 1	\$	<b>1,659,382</b>	1,659,382				22
Materials & Supplies	\$	<b>26,153</b>	26,153				23
<b>Subtotal</b>	\$	<b>1,685,535</b>	<b>1,685,535</b>				24
Less: Plant Outside Limits	\$	<b>0</b>					25
<b>Taxable Assets</b>	\$	<b>1,685,535</b>	<b>1,685,535</b>				26
Assessment Ratio	dec.		1.015600				27
<b>Assessed Value</b>	\$	<b>1,711,829</b>	<b>1,711,829</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>15.275200</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>26,149</b>	<b>26,149</b>				30
Tax Equivalent per 1994 PSC Report	\$	21,459					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>26,149</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	100		11
Structures and Improvements (331)	8,271		12
Reservoirs, Dams and Waterways (332)	5,000		13
Water Wheels, Turbines and Generators (333)	54,175		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>67,546</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	712		18
Structures and Improvements (341)	38,881		19
Fuel Holders, Producers and Accessories (342)	27,395		20
Prime Movers (343)	253,416		21
Generators (344)	16,370		22
Accessory Electric Equipment (345)	62,719		23
Miscellaneous Power Plant Equipment (346)	2,844	57	24
<b>Total Other Production Plant</b>	<b>402,337</b>	<b>57</b>	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Land and Land Rights (330)			100	11
Structures and Improvements (331)			8,271	12
Reservoirs, Dams and Waterways (332)			5,000	13
Water Wheels, Turbines and Generators (333)			54,175	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>67,546</b>	
<b>OTHER PRODUCTION PLANT</b>				
Land and Land Rights (340)			712	18
Structures and Improvements (341)			38,881	19
Fuel Holders, Producers and Accessories (342)			27,395	20
Prime Movers (343)			253,416	21
Generators (344)			16,370	22
Accessory Electric Equipment (345)			62,719	23
Miscellaneous Power Plant Equipment (346)			2,901	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>402,394</b>	
<b>TRANSMISSION PLANT</b>				
Land and Land Rights (350)			0	25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	30,930		29
Overhead Conductors and Devices (356)	55,260		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>86,190</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	388,050		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	0		38
Overhead Conductors and Devices (365)	341,227	2,082	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	85,497		41
Line Transformers (368)	101,868	1,391	42
Services (369)	0		43
Meters (370)	38,524		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	62,746	13,329	47
<b>Total Distribution Plant</b>	<b>1,017,912</b>	<b>16,802</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	1,513		50
Computer Equipment (391.1)	7,192	3,524	51
Transportation Equipment (392)	46,862	73,500	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	22,375		54
Laboratory Equipment (395)	7,334		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			30,930 29
Overhead Conductors and Devices (356)			55,260 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>86,190</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			388,050 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)			343,309 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			85,497 41
Line Transformers (368)			103,259 42
Services (369)			0 43
Meters (370)			38,524 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	6,650		69,425 47
<b>Total Distribution Plant</b>	<b>6,650</b>	<b>0</b>	<b>1,028,064</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			1,513 50
Computer Equipment (391.1)	2,500		8,216 51
Transportation Equipment (392)	34,000		86,362 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			22,375 54
Laboratory Equipment (395)			7,334 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	120		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>85,396</b>	<b>77,024</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,659,381</b>	<b>93,883</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>1,659,381</b>	 <b>93,883</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			120 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>36,500</b>	<b>0</b>	<b>125,920</b>
<b>Total utility plant in service directly assignable</b>	<b>43,150</b>	<b>0</b>	<b>1,710,114</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>43,150</b>	<b>0</b>	<b>1,710,114</b>

**TRANSMISSION AND DISTRIBUTION LINES**

<b>Classification (a)</b>	<b>Miles of Pole Line Owned</b>	
	<b>Net Additions During Year (b)</b>	<b>Total End of Year (c)</b>
<b>Primary Distribution System Voltage(s) -- Urban</b>		
2.4/4.16 kV (4kV)		18.71
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
<b>Other:</b>		
NONE		
<b>Primary Distribution System Voltage(s) -- Rural</b>		
2.4/4.16 kV (4kV)		7.50
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
<b>Other:</b>		
NONE		
<b>Transmission System</b>		
34.5 kV		
69 kV		0.50
115 kV		
138 kV		
<b>Other:</b>		
NONE		

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0</b> 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0</b> 9
Customers served at other than rural rates:	10
Farm	1 11
Nonfarm	6 12
<b>Total</b>	<b>7</b> 13
<b>Total customers on rural lines at end of year</b>	<b>7</b> 14

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	1,718	Monday	01/22/2001	08:00	861
February	02	1,764	Thursday	02/22/2001	08:00	791
March	03	1,688	Monday	03/26/2001	08:00	802
April	04	1,596	Monday	04/02/2001	08:00	650
May	05	1,456	Thursday	05/17/2001	12:00	642
June	06	1,676	Thursday	06/14/2001	12:00	677
July	07	1,830	Tuesday	07/31/2001	12:00	806
August	08	1,886	Wednesday	08/08/2001	15:00	773
September	09	1,555	Friday	09/07/2001	14:00	625
October	10	1,542	Thursday	10/25/2001	11:00	683
November	11	1,551	Monday	11/26/2001	11:00	679
December	12	1,680	Wednesday	12/26/2001	09:00	787
<b>Total</b>		<b>19,942</b>				<b>8,776</b>

**System Name**

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	Dairyland Power Corp.



**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	187	3
Internal Combustion Turbine	0	4
Internal Combustion Reciprocating	70	5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>257</b>	<b>7</b>
Purchases	8,519	8
Interchanges: In (gross)		9
Out (gross)		10
Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>	<b>8,776</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	8,163	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		<b>20</b>
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>8,163</b>	<b>24</b>
<b>Energy Losses:</b>		<b>25</b>
Transmission Losses (if applicable)		26
Distribution Losses	613	27
<b>Total Energy Losses</b>	<b>613</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>6.9850%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>8,776</b>	<b>30</b>

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

<b>Type of Sales/Rate Class Title (a)</b>	<b>Rate Schedule (b)</b>	<b>Avg. No. of Customers (c)</b>	<b>kWh (000 Omitted) (d)</b>	
<b>Residential Sales</b>				
RESIDENTIAL SALES	RG-1	389	3,918	<b>1</b>
<b>Total Sales for Residential Sales</b>		<b>389</b>	<b>3,918</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL SALES	CG-1	79	1,717	<b>2</b>
SMALL POWER SALES	CP-1	7	1,721	<b>3</b>
LARGE POWER SALES	CP-2	1	711	<b>4</b>
<b>Total Sales for Commercial &amp; Industrial</b>		<b>87</b>	<b>4,149</b>	
<b>Public Street &amp; Highway Lighting</b>				
PUBLIC STREET AND HIGHWAY LIGHTING	MS-1	5	96	<b>5</b>
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>5</b>	<b>96</b>	
<b>Sales for Resale</b>				
NONE				<b>6</b>
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>481</b>	<b>8,163</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		204,518	1,463	<b>205,981</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>204,518</b>	<b>1,463</b>	<b>205,981</b>	
7,706	236	224,207	1,261	<b>225,468</b>	<b>2</b>
				<b>0</b>	<b>3</b>
				<b>0</b>	<b>4</b>
<b>7,706</b>	<b>236</b>	<b>224,207</b>	<b>1,261</b>	<b>225,468</b>	
		11,485	64	<b>11,549</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>11,485</b>	<b>64</b>	<b>11,549</b>	
				<b>0</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>7,706</b>	<b>236</b>	<b>440,210</b>	<b>2,788</b>	<b>442,998</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		YLAND POWER COOP				1
Point of Delivery		\ARGYLE SUB STATION				2
Type of Power Purchased (firm, dump, etc.)		Non-Firm				3
Voltage at Which Delivered						4
Point of Metering						5
Total of 12 Monthly Maximum Demands -- kW		18,705				6
Average load factor		62.3890%				7
Total Cost of Purchased Power		215,519				8
Average cost per kWh		0.0253				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	843				12
	February	773				13
	March	781				14
	April	639				15
	May	620				16
	June	665				17
	July	775				18
	August	714				19
	September	609				20
	October	670				21
	November	660				22
	December	770				23
	Total kWh (000)	8,519	0			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	275	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	50	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>	0	16
Monthly Net Generation --- kWh (000): January	36	17
February	18	18
March	20	19
April	12	20
May	21	21
June	12	22
July	30	23
August	60	24
September	16	25
October	13	26
November	19	27
December	18	28
<b>Total kWh (000)</b>	275	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
Name of Plant	Argyle Mun. Ele	Argyle Mun. Ele		1
Unit Identification	2	1		2
Type of Generation	RECIP	HYDRO		3
kWh Net Generation (000)	257	18		4
Is Generation Metered or Estimated?	M	M		5
Is Exciter & Station Use Metered or Estimated?	M	M		6
60-Minute Maximum Demand--kW (est. if not meas.)				7
Date and Hour of Such Maximum Demand				8
<b>Load Factor</b>				9
Maximum Net Generation in Any One Day				10
Date of Such Maximum				11
Number of Hours Generators Operated				12
Maximum Continuous or Dependable Capacity--kW		50		13
Is Plant Owned or Leased?	O	O		14
Total Production Expenses				15
<b>Cost per kWh of Net Generation (\$)</b>	<b>0.0000</b>	<b>0.0000</b>		16
Monthly Net Generation --- kWh (000): January	18	18		17
February	18			18
March	20			19
April	12			20
May	21			21
June	12			22
July	30			23
August	60			24
September	16			25
October	13			26
November	19			27
December	18			28
<b>Total kWh (000)</b>	<b>257</b>	<b>18</b>		29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)				32
Average Cost per Barrel of Oil Burned (\$)				33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons				36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil				38
kWh Net Generation per Gallon of Lubr. Oil				39
Does plant produce steam for heating or other purposes in addition to elec. generation?				40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)				54

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<b>0</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
Argyle Mun	2	1989	Recip.	Fairbanks Morse	720	1,800
Argyle Mun	1	1973	Recip.	Fairbanks Morse	720	1,800
<b>Total</b>						<b>3,600</b>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
1989	4,160		1,136	1,420	1,136	985
1973	4,160		1,136	1,420	1,136	1,023
Total		0	2,272	2,840	2,272	2,008

1

2



**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
Argyle Mun. Ele	Pecatonica	Attended	horizontal	3	1,929	123	60	1
<b>Total</b>							<b>60</b>	

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

<b>Generators</b>					<b>Total Rated Plant Capacity</b>		<b>Total Maximum Continuous Plant Capacity (kW)</b>	
<b>Rated Head (i)</b>	<b>Operating Head (j)</b>	<b>Year Installed (k)</b>	<b>Voltage (kV) (l)</b>	<b>kWh Generated by Each Unit During Year (000's) (m)</b>	<b>Rated Unit Capacity</b>		<b>(kW) (p)</b>	
					<b>kW (n)</b>	<b>kVA (o)</b>		<b>(q)</b>
5	5	1,929	2,300		50	75	50	29
			<b>Total</b>	<b>0</b>	<b>50</b>	<b>75</b>	<b>50</b>	<b>29</b>

**1**

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Argyle					1
Voltage--High Side	69					2
Voltage--Low Side	4					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	3,750					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	513	146	7,136	1
Acquired during year	48	3	112	2
<b>Total</b>	<b>561</b>	<b>149</b>	<b>7,248</b>	<b>3</b>
Retired during year	9			4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>552</b>	<b>149</b>	<b>7,248</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	495	142	7,093	8
In utility's use				9
Inactive transformers on system		1	10	10
Locked meters on customers' premises				11
In stock	57	6	145	12
<b>Total end of year</b>	<b>552</b>	<b>149</b>	<b>7,248</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Metal Halide/Halogen	175	13	11,686	<b>1</b>
Sodium Vapor	100	105	49,538	<b>2</b>
Sodium Vapor	150	26	24,369	<b>3</b>
Sodium Vapor	250	3	4,374	<b>4</b>
<b>Total</b>		<b>147</b>	<b>89,967</b>	
<b>Ornamental</b>				
Sodium Vapor	150	20	16,240	<b>5</b>
<b>Total</b>		<b>20</b>	<b>16,240</b>	
<b>Other</b>				
NONE				<b>6</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

DECREASE IN ACCOUNT 540-SUPPLIES DUE TO WORK ORDERS BEING CHARGED OUT TO MAINTENANCE ACCOUNTS.

INCREASE IN ACCOUNT 550-TRANS & DIST-LABOR DUE TO LABOR WHICH WAS CAPITALIZED LAST YEAR FOR CONSTRUCTION PROJECTS.

INCREASE IN ACCOUNT 572-TRANS & DIST-MAINT LINES DUE TO MORE MAINTENANCE BEING PERFORMED ON LINES THIS YEAR.

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### Taxes (Acct. 408 - Electric) (Page E-04)

GROSS RECEIPTS TAX-THERE ARE NO CUSTOMERS OUTSIDE THE MUNICIPAL BOUNDARY.

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### Electric Utility Plant in Service (Page E-06)

ACCOUNT 392-TRANSPORTATION EQUIPMENT-73,500 WAS THE PRICE OF A 1995 FORD BOOMTRUCK. THE OLD TRUCK WAS ORIGINALLY PURCHASED FOR 34,000.

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